Docket No.: 06920/0202589-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Takayuki Iijima et al.

Application No.: 10/526,104

Confirmation No.: 2729

Filed: February 24, 2005

Art Unit: 3744

For: GAS LIQUEFACTION PLANT

Examiner: W. C. Doerrler

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated November 19, 2007, April 19, 2008 being a Saturday, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.